The Influence of Capital, Use of Accounting Information and Entrepreneurial Characteristics on the Success of Culinary MSME Businesses in Rumbai District, Pekanbaru City

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Abstract
This study aims to determine whether there is an effect of capital, the use of accounting information and entrepreneurial characteristics on the success of culinary MSME businesses in Rumbai District, Pekanbaru City partially or simultaneously. This study uses primary data obtained directly from MSME owners in Rumbai District. Data collection techniques were carried out by observation, questionnaires and documentation. The sampling technique is using purposive sampling technique with a total sample of 30 businesses. Methods of data analysis using multiple regression. The classic assumptions used in this study are the normality test, multicollinearity test, heteroscedasticity test, t test and F test, the coefficient of determination and the regression equation. The results of this study indicate that the capital variable has no influence on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. Variable use of accounting information and entrepreneurial characteristics have an influence on the success of culinary MSME businesses in Rumbai District, Pekanbaru City.
Keywords: Capital, Accounting Information, Entrepreneurial Characteristics, Business Success

INTRODUCTION

In Indonesia, the role and positive contribution of MSMEs cannot be underestimated, namely MSMEs as the national backbone because they are the dominant business actor (99.9%), generating a GDP of 59.08% with a total growth rate of 6.4% per year , and contributed to export volume reaching 14.06% of total national exports, as well as being a forum for creating new entrepreneurs (Sarwono, 2015). Based on data obtained from the Ministry of Cooperatives and SMEs, it is noted that the number of MSMEs in Indonesia has increased from time to time. The Ministry of Cooperatives and MSMEs noted that the number of Micro, Small and Medium Enterprises (MSMEs) reached 65.47 million units in 2019. This number increased by 1.98% compared to the number of MSMEs in the previous year which amounted to 64.19 million units.

The increasing number of MSMEs indicates developments that will have a good impact because they have a strategic role in the national economy. Therefore, in addition to MSME's role in the economy and employment, it also plays a role in distributing development results (Hamzah & Agustien, 2019). The government pays great attention to the development of Micro, Small and Medium Enterprises (MSMEs), this is because the Government hopes that MSME business actors can be successful in running their businesses. The most important thing that a business actor wants to achieve and aim for is business success.

One of the MSME business categories in Pekanbaru City that has succeeded in attracting the public is culinary. Pekanbaru City besides having quite interesting tourist destinations, Pekanbaru also offers various types of culinary delights that attract a lot of attention from the public. The various types of culinary from small and medium enterprises in Pekanbaru are one manifestation of the development of culinary business in Pekanbaru. The development of the

culinary business in Pekanbaru can be seen based on data from the Pekanbaru City SME Cooperative Service which shows that there is an increase in the number of culinary businesses in Pekanbaru every year.

Pekanbaru is the capital city of Riau Province which has 12 districts. The number of MSMEs in Pekanbaru is spread in each sub-district based on their type, but behind the increase in the number of micro, small and medium enterprises spread across each sub-district in Pekanbaru City, based on data obtained from the Pekanbaru City Cooperatives and UKM Office, it was found that there was a very rapid decline in development. in one of the districts, namely Rumbai District.

The setback in the development of micro, small and medium enterprises that occurred in Rumbai District can be shown based on data obtained from the Pekanbaru City Cooperative and UKM Office which is compiled in the following table:

Table 1. Number of Culinary MSMEs in Rumbai District, Pekanbaru City from 2018 to 2020 with Culinary Business Types

Culinary MSMEs in Rumbai District	Number of Culinary Businesses in Rumbai District			
	Micro Business	Small Business	Medium Business	Total
2018	208	28	0	236
2019	89	28	0	117
2020	102	28	0	130

Source: Pekanbaru City Office of Cooperatives and SMEs 2021

Table 2. Number of Culinary MSMEs in Rumbai District, Pekanbaru City from 2021 to 2022 with Culinary Business Types

No.	Village in Rumbai District	Number of Culinary MSMEs
1.	Lembah Damai	17 Attempts
2.	Sri Meranti	27 Attempts
3.	Limbungan Baru	14 Attempts
4.	Meranti Pandak	7 Attempts
5.	Palas	1 Attempts
6.	Umban Sari	43 Attempts
	Total	109 Attempts

Source: Head Office of Rumbai District 2022

Based on the data above, it can be seen that the total number of MSMEs in Rumbai District is 130 MSMEs in 2020 with a total of 130 businesses and in 2022 there are 109 businesses. Based on this data it can be concluded that business decline in Rumbai District in 2019 was very rapid compared to 2018 but there was a slight increase in 2020 and in 2022 there was a setback. The decline in MSME businesses that have occurred, such as in Rumbai District, Pekanbaru, certainly cannot be separated from the government's attention. The government continues to strive to increase the number of MSMEs because the spread of MSMEs can prove that it will open up job vacancies for the community and increase people's income. But in its development, it has several obstacles that become obstacles in its distribution and improvement. Problems in SMEs in general consist of low quality human resources, limited ability to access markets and expand market share, inability to access information, inability to utilize technology to problems of access to capital (Simbolon et al, 2017).

The problems in this study are 1) Does venture capital affect the success of culinary MSME businesses in Rumbai District, 2) Does the use of accounting information affect the success of culinary MSME businesses in Rumbai District, 3) Do entrepreneurial characteristics influence the success of culinary MSME businesses in Rumbai District . While the objectives of this study are 1) To find out and analyze the effect of venture capital on the success of culinary UMKM

businesses in Rumbai District, 2) To find out and analyze the effect of using accounting information on the success of culinary MSME businesses in Rumbai District, 3) To find out and analyze the effect Entrepreneurial characteristics on the success of culinary MSME businesses in Rumbai District.

Business Success

Business success can be interpreted as an activity by exerting energy and thought so that a change is better or more advanced than before, both in terms of qualitative and quantitative in accordance with the goals that have been set (Ayu & Zulkarnaen, 2019). Business success is the main thing that is aimed at and carried out by a company, where in all activities it is shown to achieve success (Fitriyani et al., 2018). From the statement above, it can be concluded that business success is something that business actors want and must achieve, where business success refers to a better and superior business situation compared to previous conditions.

Capital

Capital means all forms of wealth that can be used directly or indirectly in the production process which aims to increase profits (Apriliani, 2018). Meanwhile, according to Sarwanti, et al (2017) business capital can also be interpreted as corporate sector expenditure to buy or acquire new, more modern capital goods or to replace old capital goods that are no longer used or obsolete in the production process. . From the above statement it can be concluded that business capital is something that can be in the form of money or goods used in the business production process, namely to obtain and also produce something that aims to increase wealth and maintain business continuity.

Use of Accounting Information

The Accounting Information System according to Zamzami, et al (2021) is an accounting information system, namely an organizational component that collects, processes, classifies, analyzes and communicates relevant financial information that will be used for decision making to parties in need such as internal parties and external parties . Meanwhile, according to Fitriani & Sudarmadi (2019) an accounting information system is a process of recording, summarizing and storing all financial and non-financial transactions that aim to produce relevant information needed by internal management and interested parties in supervising the process of running a company or business and determine policies or actions to be taken in the future. Meanwhile, according to Nurwani & Safitri (2019) users of accounting information are divided into two, namely internal users and external users. Where internal users are business owners, employees while external users of financial reports are shareholders, investors, creditors, government customers and suppliers. Based on the explanation above, it can be concluded that the notion of using information is information that contains financial transactions that are compiled in the form of reports for use by parties who need them, namely internal and external parties in a business or company.

Entrepreneurial Characteristics

Entrepreneurial characteristics are a personal trait and skill possessed by an entrepreneur in building the competencies needed for the success of a business, according to Abdulwahab & Al-Damen in Sopiana & Sadjiarto (2021). Meanwhile, according to Abubakar (2018) explains that entrepreneurial characteristics consist of knowledge of business, practical knowledge, imagination, creativity, foresight, ability to count and ability to communicate.

Research Hypothesis
Based on the conceptual framework in this study, the hypothesis is as follows:
- H1: Capital influences the success of culinary MSME businesses in Rumbai District, Pekanbaru City
- H2: The use of accounting information influences the success of culinary MSME businesses in Rumbai District, Pekanbaru City
- H3: Entrepreneurial characteristics influence the success of culinary MSME businesses in Rumbai District, Pekanbaru City
- H4: Capital, use of accounting information and entrepreneurial characteristics jointly influence the success of culinary MSME businesses in Rumbai District, Pekanbaru City.

RESEARCH METHODS
Data Types and Sources
This study uses primary data obtained directly from MSME owners in Rumbai District. The data collection techniques were carried out by observation, questionnaires and documentation. The sampling technique is using purposive sampling technique with a total sample of 30 businesses.

Operational Variables
Business success (Y) is the achievement of the goals and aspirations of the company in a better way from time to time to make the business more superior and not less competitive. With indicators of sales volume, customer arrival rate, revenue, workforce growth. Capital (X1) is all forms of wealth that can be used directly or indirectly in the production process to increase profits. With indicators of working capital, operational capital, the effectiveness of the use of capital, barriers to accessing capital. Accounting information (X2) is a financial record that can be used by owners of Micro Small Enterprises (UMK) to find out how much income should be received, how much operating costs should be incurred and how much profit or loss is earned. The indicators used for the variable use of accounting information are inventory quantity information, daily sales information, debt information and income or sales information. Entrepreneurial Characteristics (X3) is the attitude or behavior of someone who is able to use resources such as finance, raw materials, and labor with creative and innovative efforts and dares to take risks to find business opportunities so as to create new businesses. With indicators of self-confidence, courage to take risks, leadership, innovation creativity, and future-oriented.

Data Analysis Method
In this study it was used to test whether there was an influence of venture capital (X1), use of accounting information (X2) and entrepreneurial characteristics (X3) on business success (Y). The formula for the multiple linear regression equation is as follows:
$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$
Information :
Y = Success of Micro Enterprises
a = Constant
b_1 = Regression coefficient X1
b_2 = Regression coefficient X2
b_3 = Regression coefficient X3
X1 = Business Capital
X2 = Use of Accounting Information

X3 = Entrepreneurial Characteristics
e = Errors

RESEARCH RESULTS AND DISCUSSION
Validity Test

Table 3. Validity Test Results

Variable	Statement	R_{count}	R_{table}	Information
Capital	Item_1	0,386	0,361	Valid
	Item_2	0,459	0,361	Valid
	Item_3	0,575	0,361	Valid
	Item_4	0,673	0,361	Valid
	Item_5	0,800	0,361	Valid
	Item_6	0,737	0,361	Valid
	Item_7	0,579	0,361	Valid
	Item_8	0,378	0.361	Valid
Use of Accounting Information	Item_1	0,386	0,361	Valid
	Item_2	0,459	0,361	Valid
	Item_3	0,575	0,361	Valid
	Item_4	0,673	0,361	Valid
	Item_5	0,800	0,361	Valid
	Item_6	0,737	0,361	Valid
	Item_7	0,579	0,361	Valid
	Item_8	0,378	0,361	Valid
Entrepreneurial Characteristics	Item_1	0,579	0,361	Valid
	Item_2	0,714	0,361	Valid
	Item_3	0,650	0,361	Valid
	Item_4	0,749	0,361	Valid
	Item_5	0,763	0,361	Valid
	Item_6	0,657	0,361	Valid
	Item_7	0,593	0,361	Valid
	Item_8	0,651	0,361	Valid
	Item_9	0,558	0,361	Valid
	Item_10	0,438	0,361	Valid
Business Success	Item_1	0,725	0,361	Valid
	Item_2	0,703	0,361	Valid
	Item_3	0,696	0,361	Valid
	Item_4	0,621	0,361	Valid
	Item_5	0,795	0,361	Valid
	Item_6	0,576	0,361	Valid
	Item_7	0,512	0,361	Valid
	Item_8	0,734	0,361	Valid

Source: Results of Processed Data for 2022

Based on the test results on the validity test in the table above. Each statement item produces a correlation coefficient that is greater than 0.361. So it can be concluded that each question item in this study is valid.

Reliability Test

Table 4. Reliability Test Results

No.	Variable	Cronbach Alpha	Information
1.	Capital (X_1)	0,696	Reliable
2.	Use of Accounting Information (X_2)	0,808	Reliable
3.	Entrepreneurial Characteristics (X_3)	0,835	Reliable
4.	Business Success (Y)	0,824	Reliable

Source: Results of Processed Data for 2022

Based on table 4, it can be seen that the results of testing all variables, namely capital variables, use of accounting information, and entrepreneurial characteristics produce a greater Cronbac's Alpha number > 0.60. So it can be said that all variables are declared reliable.

Classic assumption test
Normality test

Table 5. Kolmogrov Smirnov Normality Test Results

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	2,33354527
Most Extreme Differences	Absolute	0,116
	Positive	0,116
	Negative	-0,083
Test Statistic		0,116
Asymp. Sig. (2-tailed)		0,200

Source: Results of Processed Data for 2022

It can be seen from the Kolmogrov Smirnov Normality Test table above that it can be seen that the significance value of the Kolmogrov Smirnov is 0.200 > 0.05. So it can be concluded that in the normality test the data is normally distributed.

Multicollinearity Test

Table 6. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Capital	0,844	1,185
	Use of Accounting Information	0,600	1,678
	Entrepreneurial Characteristics	0,525	1,934

Source: Results of Processed Data for 2022

From the results of the research in the Multicollinearity Test table above it can be seen that the tolerance and VIF values indicate that all independent variables have VIF values less than 10 and all tolerance values are more than 0.1 which can be concluded that the data above does not occur multicollinearity.
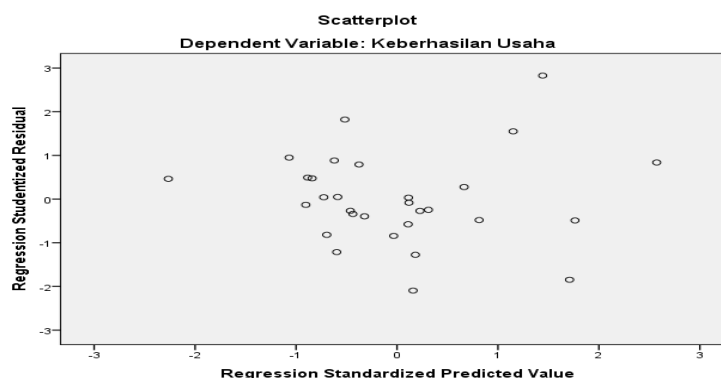
Heteroscedasticity Test

Figure 1. Heteroscedasticity Test

From the output of the heteroscedasticity test above, it can be seen that the dots in the image do not form a clear pattern, and the dots spread above and below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity in the data in the regression model.

Statistical Hypothesis Test
Partial Test (t)

Table 7. Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,026	3,630		0,007	0,994
	Capital	-0,041	0,131	-0,033	-0,314	0,756
	Use of Accounting Information	0,695	0,132	0,660	5,249	0,000
	Entrepreneurial Characteristics	0,264	0,120	0,296	2,205	0,037

Source: Results of Processed Data for 2022

Based on Table 7 the capital variable on business success shows a significant value of 0.756 which is greater than α 0.05 and the t-count value is -.314 lower than the t-table of 2.056 (df = 30 – 3 – 1 = 26) with significant value of 0.756 which is greater than α 0.05. These results explain that capital does not significantly influence business success. This result is rejected from the hypothesis which states that there is an influence of capital on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This research is not in line with previous research, namely Setiaji & Fatuniah (2018)

Furthermore, based on Table 7, the variable use of accounting information shows a significance value of 0.000 which is lower than α of 0.05 and the t-count value of 5.249 is greater than the t-table of 2.056 (df = 30 – 3 – 1 = 26) with a significant value of 0.000 which is greater than α 0.05. These results explain that the use of accounting information influences financial management behavior. These results accept the hypothesis which states that there is an effect of the use of accounting information on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This research is in line with previous research, namely Nurwani & Safitri (2019) Slamet & Bintoro (2019).

Furthermore, based on Table 4.9 the entrepreneurial characteristics variable shows a significance value of 0.037 lower than α of 0.05 and a t-count value of 2.205 greater than a t-table of 2.056 (df = 30 – 3 – 1 = 26) with a significant value of 0.037 which is greater than α 0.05. These results explain that entrepreneurial characteristics influence business success. These results accept the hypothesis which states that there is an influence of entrepreneurial characteristics on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This research is in line with previous research, namely Nur Istikomah, Asrofi Langgeng & Dewi Kartika (2021) Yati Suhartini (2021)

Simultaneous Test (F)

Table 8. Simultaneous Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	483,596	3	161,199	26,540	0,000b
	Residual	157,918	26	6,074		
	Total	641,514	29			

Source: Results of Processed Data for 2022

From the results of the Simultaneous Test processing above, it can be seen that the value of Fcount <Ftable where capital, use of accounting information and entrepreneurial characteristics together have a significant effect on business success because the value of fcount is 26.540 > Ftable 2.98 (df = 30 – 3-1 = 26; k = 3) or the resulting significant value is 0.000 <level of significance 0.05. So it can be concluded that the variable capital, the use of accounting information and entrepreneurial characteristics simultaneously or simultaneously influence the success of culinary MSME businesses in Rumbai District, Pekanbaru City, Riau.

Research Hypothesis Test
Coefficient of Determination (R2)

Table 9. Test of the Coefficient of Determination (Rsquare)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,868[a]	0,754	0,725	2,46450

Source: Results of Processed Data for 2022

Based on the research results in the Coefficient of Determination Test table above, an R Square value of 0.754 is obtained. This implies that the Influence of Capital (X1), Use of Accounting Information (X2) and Entrepreneurial Characteristics (X3) simultaneously on Business Success (Y) is 75.4% while the Adjusted R Square is 0.725. This means indicating that the percentage contribution of the variable capital, use of accounting information and entrepreneurial characteristics to the success of culinary MSME businesses in Rumbai District, Pekanbaru City, Riau is 75.4%, while the remaining 24.6% is explained by other variables that are not present in this study.

Regression Equation
Based on table 9 t test results it can be seen that the constant value (α value) is -0.026 and for capital (β value) is -0.041 while the use of accounting information (β value) is 0.695 and entrepreneurial characteristics (β value) is 0.264. So that the multiple linear regression equation can be obtained as follows:
Y = 0.026 – 0.041X1 + 0.695X2 + 0.264X3
Which mean:
- The constant value of Business Success (Y) is 0.026 which states that if the variables X1, X2, X3 are equal to zero (0), namely capital, use of accounting information and entrepreneurial characteristics, then business success is 0.026.
- X1 coefficient of -0.041 means that every time there is an increase in the X1 variable (Capital) by 1 unit, the business success decreases by -0.041 (-4.1%) or conversely every time there is a decrease in the X1 variable (Capital) by 1 unit, the business success increases by -0.016 (-4.1%)
- The X2 coefficient of 0.695 means that every time there is an increase in the X2 variable (Use of accounting information) by 1 unit, the business success increases by 0.695 (69.5%) or vice versa every time there is a decrease in the X2 variable (Use of accounting information) by 1 unit, the business success decreased by 0.695 (69.5%)
- The X3 coefficient of 0.264 means that every time there is an increase in the X3 variable (Entrepreneurial Characteristics) by 1 unit, business success increases by 0.264 (26.4%) or vice versa every time there is a decrease in the X3 variable (Entrepreneurial Characteristics) by 1 unit, business success decreases by 0.264 (26.4%)

From the description above it can be concluded that Capital, Use of Accounting Information and Entrepreneurial Characteristics influence Business Success.

CONCLUSION

Based on the results of the research and discussion as described in the previous chapter, the following conclusions can be drawn: Capital does not have a significant effect on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This result is due to the author's limitations in accessing MSME financial data and nowadays when a business actor wants to open a business, business actors can partner with suppliers of goods so they do not need capital. The use of accounting information has a positive and significant effect on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This shows that good and structured financial reports applied in the business will help business owners make the right decisions. Entrepreneurial characteristics have a positive and significant effect on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This shows that characteristics are very necessary in a business because to strengthen competitiveness, entrepreneurial characteristics must be inherent in every business actor. A business owner who has entrepreneurial characteristics will be able to run and develop a business properly and precisely. Capital, use of accounting information, and entrepreneurial characteristics have a positive and significant effect on the success of culinary MSME businesses in Rumbai District, Pekanbaru City. This shows that if a business actor has capital, applies good accounting information and has entrepreneurial characteristics, it can affect the success of the business desired by the business owner.

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